

The Honorable Barbara J. Rothstein

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

THE TULALIP TRIBES and THE  
CONSOLIDATED BOROUGH OF  
QUIL CEDA VILLAGE,

Plaintiffs,

and

THE UNITED STATES OF AMERICA,

Plaintiff-Intervenor,

v.

THE STATE OF WASHINGTON,  
Washington State Governor JAY  
INSLEE, Washington State Department  
of Revenue Director VIKKI SMITH,  
SNOHOMISH COUNTY, Snohomish  
County Treasurer KIRKE SIEVERS, and  
Snohomish County Assessor LINDA  
HJELLE,

Defendants.

NO. 2:15-cv-00940

**DECLARATION OF JUSTIN  
MARLOWE**

JUSTIN MARLOWE declares and states as follows:

1. I have been retained in this action as an expert witness for defendants Snohomish County, Snohomish County Assessor Linda Hjelle, and Snohomish County Treasurer Kirke Sievers ("County Defendants"). I have personal knowledge of the facts contained in this declaration and am competent to testify to those facts.

1           2.       I am the Endowed Professor of Public Finance and Civic Engagement at the  
 2 Daniel J. Evans School of Public Policy and Governance at the University of Washington. I  
 3 also serve as the Associate Dean for Executive Education. I earned my B.S. and M.A. in Public  
 4 Administration from Northern Michigan University and my Ph.D. in Political Science and  
 5 Government from the University of Wisconsin-Madison. I am also a Certified Government  
 6 Financial Manager ("CGFM").  
 7

8           My primary area of scholarship is the field of public financial management, which  
 9 includes state and local government budgeting, tax policy, infrastructure finance, and cost  
 10 accounting. My complete curriculum vitae is attached hereto as Exhibit A and also is appended  
 11 to the expert report Expert Witness Report" ("Marlowe Report") and expert rebuttal report  
 12 "Expert Witness Rebuttal Report" ("Marlowe Rebuttal Report") I submitted in this case.  
 13

14           3.       I was asked by the County Defendants to review and comment on the report  
 15 prepared by one of the plaintiffs' expert witnesses, Professor James R. Hines, Jr. His report is  
 16 entitled "Analysis of the Economic Feasibility of Imposing Tribal Taxes in Addition to State  
 17 and County Taxes in the Consolidated Borough of Quil Ceda Village" ("Hines Report").  
 18

19           4.       I offered some analysis in the Marlowe Rebuttal Report criticizing Prof. Hines's  
 20 opinions on various grounds. Using an alternative version of Prof. Hines's regression model, I  
 21 applied that version to cities in Snohomish County to show how the Hines model under-  
 22 predicted the actual tax rate in those cities in every city. In his deposition on June 9, 2017,  
 23 Prof. Hines discussed my use of his regression model. *See* Deposition of James R. Hines, Jr.,  
 24 at 176-77.  
 25  
 26

1           5. After reviewing the deposition of Prof. Hines, I used Prof. Hines regression  
2 model according his description in his deposition to test his alternative model in another way.  
3 The alternative model uses County dummy variables. I also used the “first column” of the  
4 Hines model—without County dummy variables—to see what sales tax rates the model would  
5 predict. I then created a chart of my findings and presented that chart at my deposition on July  
6 6, 2017. My chart was marked as Exhibit 542 at the deposition.  
7

8           6. After my deposition, I noticed that there was a typo in the last line of Exhibit  
9 542. I submitted a version of my chart with that typo corrected to counsel for the County  
10 Defendants. Counsel for the County Defendants transmitted this corrected version to the other  
11 parties in this case. A true and correct copy of this corrected version is attached as Exhibit B to  
12 this declaration.  
13

14           I declare under penalty under the laws of the United States that the foregoing  
15 statements are true to the best of my knowledge.

16           DATED this 21 day of August, 2017, at SEATTLE, Washington.  
17

18  
19   
20 Justin Marlowe  
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# CERTIFICATE OF SERVICE

I hereby certify that on August 25, 2017, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing to all counsel of record at the following:

1. Jane Garrett Steadman at [jsteadman@kanjikatzen.com](mailto:jsteadman@kanjikatzen.com)
2. Lisa M. Koop at [lkoop@tulaliptribes-nsn.gov](mailto:lkoop@tulaliptribes-nsn.gov)
3. Michael E. Taylor at [Michael\\_t763@yahoo.com](mailto:Michael_t763@yahoo.com)
4. Phillip E. Katzen at [pkatzen@kanjikatzen.com](mailto:pkatzen@kanjikatzen.com)
5. Mark G. Beard at [beardm@lanepowell.com](mailto:beardm@lanepowell.com)
6. Riyaz Amir Kanji at [rkanji@kanjikatzen.com](mailto:rkanji@kanjikatzen.com)
7. Cory J. Albright at [calbright@kanjikatzen.com](mailto:calbright@kanjikatzen.com)
8. Heidi A. Irvin at [HeidiI@atg.wa.gov](mailto:HeidiI@atg.wa.gov)
9. David M. Hankins at [david.hankins@atg.wa.gov](mailto:david.hankins@atg.wa.gov)
10. Joshua Weissman at [JoshuaW@atg.wa.gov](mailto:JoshuaW@atg.wa.gov)
11. Jessica E. Fogel at [JessicaF1@atg.wa.gov](mailto:JessicaF1@atg.wa.gov)
12. Daron Carreiro at [daron.carreiro@usdoj.gov](mailto:daron.carreiro@usdoj.gov)
13. Kyle A. Forsyth at [kyle.forsyth@usdoj.gov](mailto:kyle.forsyth@usdoj.gov)
14. Mark S. Parris at [mparris@orrick.com](mailto:mparris@orrick.com)
15. Dan J. Dunne at [ddunne@orrick.com](mailto:ddunne@orrick.com)
16. Leslie R. Seffern at [leslies@atg.wa.gov](mailto:leslies@atg.wa.gov)
17. Phillip H. Tinker at [ptinker@kanjikatzen.com](mailto:ptinker@kanjikatzen.com)
18. Cody L. C. McBride at [cody.mcbride@usdoj.gov](mailto:cody.mcbride@usdoj.gov)
19. JoAnn Kintz at [joann.kintz@usdoj.gov](mailto:joann.kintz@usdoj.gov)

and I hereby certify that I have mailed by United States Postal Service the document to the following non CM/ECF participants: N/A

By: /s/ Christina L. Richmond  
Christina L. Richmond  
Deputy Prosecuting Attorney  
Email: [Christina.Richmond@snoco.org](mailto:Christina.Richmond@snoco.org)  
*Counsel for Linda Hjelle, Kirke Sievers,  
and Snohomish County*

## **Exhibit “A”**

Justin Marlowe Resumé

# Justin Marlowe

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## Contact

### Office:

Daniel J. Evans School of Public Policy & Governance  
University of Washington  
Parrington Hall 229  
Box 353055  
Seattle, WA 98195-3055  
(206) 221-4161 (office)  
(206) 685-9044 (fax)  
jmarlowe@u.washington.edu  
justinmarlowe.net

### Home:

2639 NW 57th St.  
Seattle, WA 98107

Date of Birth: June 24, 1978

Birthplace: Iron River, MI

## Education

B.S. Public Administration	Northern Michigan University	1999
Master of Public Administration	Northern Michigan University	2001
M.A. Political Science	University of Wisconsin-Milwaukee	2002
Ph.D. Political Science	University of Wisconsin-Milwaukee	2004
Certified Government Financial Manager (CGFM)		2013

## Areas of Specialization

Public financial management; emphasis on public capital markets, capital budgeting and finance, local fiscal policy, governmental accounting, public health systems finance, public-private partnerships, legacy costs

## Academic Appointments

Daniel J. Evans School of Public Policy and Governance, University of Washington:

Endowed Professor of Public Finance and Civic Engagement, 2014-present

Professor of Public Affairs, 2015-present

Associate Professor of Public Affairs (with tenure), 2012-2015

Assistant Professor of Public Affairs, 2009-2012

Assistant Professor, Department of Public Administration, University of Kansas, 2004-2009

## Administrative and Public Service Appointments

Associate Dean for Executive Education, Daniel J. Evans School of Public Policy and Governance, University of Washington, 2015-present

Faculty Director, Executive Master of Public Administration, Daniel J. Evans School of Public Policy and Governance, University of Washington, 2012-2015

Management Analyst, City of Marquette, MI, 1998-2001

Policy Analyst, Council of State Governments, Washington, DC, 1997

## Professional Activities

WA State Citizens' Commission for Performance Measurement on Tax Preferences (gubernatorial appointee), 2016-present  
Board of Directors, Public Financial Productions, Inc., 2016-present  
Governmental Accounting Standards Board, Task Force on the Government Financial Reporting Model, 2015-present  
University (of WA) Book Store, Board of Trustees and Board of Directors, 2015-present  
Expert witness on municipal securities, local government budgeting and finance; Federal District courts and SEC civil enforcement actions, 2014-present  
Occasional consulting for: Boston Consulting Group, Cornerstone Research, Public Policy Institute of California, others, 2009-present  
Municipal Bond Information Services, Inc., development partner, 2013-present  
The *Governing* Institute, Senior Fellow, 2012-present  
Listen & Talk (non-profit serving children with hearing loss), Board of Trustees (2011-2015); Board Treasurer (2012-2015)  
National Academies of Science, Institute of Medicine, Public Health Cost Estimation Workgroup, 2013-2014  
King County (WA) Council Budget & Fiscal Management Committee, Basketball/Hockey Arena Proposal Expert Review Panel, 2012  
Governmental Accounting Standards Board, Task Force on Fund Balance Reporting, 2006-2008

## Distinctions

Distinguished Teaching Award, Evans School Student Organization, 2012  
Honorary Member, Kansas University City Interns, Managers, and Trainees (alumni association), 2009  
Jesse Burkhead Award for best article published in *Public Budgeting & Finance* in 2007, Association for Budgeting and Financial Management/Public Financial Productions, Inc.  
Award of Excellence, Public Policy Category, University Economic Development Association, 2008.  
"Minnowbrook III" Conference, Emerging Scholar Invitee, 2008  
Department of Public Administration Outstanding Graduate Faculty Award, University of Kansas Center for Teaching Excellence, 2005  
Best Papers in Ethics Award, Johnson Institute for Responsible Leadership, University of Pittsburgh Graduate School of Public and International Affairs, 2005  
Mike Curro Best Student Paper Award, Association for Budgeting and Financial Management, 2003  
Michigan Association of Governing Boards Outstanding Graduating Male, Northern Michigan University, 1999

## Books

- (Co-Author) *Financial Strategy for Public Managers* (with Sharon Kioko) (2016). (Open Access).
- (Co-Editor) *Financial Management in the Public Sector* (with David Matkin) (2013). (London, UK: Sage Publications).
- (Co-Editor) *Management Policies in Local Government Finance, 6th Edition* (with W. Bartley Hildreth and John Bartle). (2012). (Washington, DC: International City/County Management Association).
- (Co-Author) *Capital Budgeting: A Guide for Local Governments, 2nd Edition* (with Bill Rivenbark and Jack Vogt) (2009). (Washington, DC: International City/County Management Association).

## Refereed Journal Articles

- “The Fiscal Federalism of Infrastructure: Old and New Challenges.” *State & Local Government Review*, Forthcoming (2018).
- “The Evolving Fiscal Federalism of State and Local Borrowing.” *Journal of Public Budgeting, Accounting, and Financial Management*. Forthcoming (2018).
- “Perceived Need Versus Current Spending: Gaps in Providing a Foundational Set of Public Health Services and Capabilities in Communities.” (with Bekemeier, et. al). *Journal of Public Health Management and Practice*. Forthcoming (2017).
- “Inter-Organizational Collaboration in Local Public Health Service Delivery: Perceived Effects on Implementation Cost and Quality (with Bekemeier, et. al). *Health Services Research*. Forthcoming (2017).
- “Infrastructure Asset Reporting and Pricing Uncertainty in the Municipal Bond Market” (with Rebecca Bloch and Dean Mead). *Journal of Government and Non-Profit Accounting*. Forthcoming (2017).
- “Internal Control Deficiencies and Municipal Bond Borrowing Costs” (with Young Joo Park and David Matkin). *Public Budgeting & Finance* 26, no. 2 (2016): 1-26.
- “Assessing Survey-Based Measures of Personnel Red Tape with Anchoring Vignettes” (with Sanjay Pandey). *Review of Public Personnel Administration* 35, no. 3 (2015): 215-237.
- “Socially Responsible Investing and Public Pension Fund Performance.” *Public Performance and Management Review* 38, no. 6 (2014): 1-23.
- “Fiscal Implications of City-City Consolidations” (with Michael Gaffney). *State and Local Government Review* 46, no. 4 (2014): 197-204.
- “Accounting Professionalism and Local Government GAAP Adoption: A National Study” (with Saleha Kumahwala and Dan Neely). *Journal of Public Budgeting, Accounting, and Financial Management* 26, No. 2 (2014): 292-312.
- “Municipal Capital Budget Reform: Three Cases from the Great Recession.” *Journal of Public Budgeting, Accounting, and Financial Management* 25, no. 4 (2013): 693-718.
- “Beyond Five Percent: Credit Ratings and Optimal Municipal Slack Resources.” *Public Budgeting & Finance* 31, no. 4 (2011): 1-16.
- “Municipal Credit Default Swaps: Implications for Issuers.” *Municipal Finance Journal* 32, no. 2 (2011): 1-28.

- “The Great Recession’s Impact on the City of Seattle’s Budget” (with Stephanie Leiser). *Municipal Finance Journal* 32, no. 1 (2011): 143-161.
- “Why Financial Resource Management Matters” (with Sharon Kioko, David Matkin, Michael Moody, Dan Smith, and Jerry Zhao). *Journal of Public Administration Research and Theory* 21 (2011, supplement): i113-i124.
- “Is There a GAAP Gap? A Politico-Economic Model of Local Government Accounting Policy Choice” (with Deborah Carroll). *Journal of Public Budgeting, Accounting, & Financial Management* 21, no. 4 (2009): 501-523.
- “Iterations in the Public Financial Management Curriculum: Is What Practitioners Need Being Taught?” (with Michael Moody) *Journal of Public Affairs Education* 15, no. 1 (2009): 47-58.
- “Penetrating the Performance Predicament: Communication as Mediator or Moderator of Organizational Culture’s Impact on Organizational Performance” (with James Garnett and Sanjay Pandey). *Public Administration Review* 68, no. 2 (2008): 266-281.
- “Much Ado About Nothing? The Size and Credit Quality Implications of Municipal Other Post-Employment Benefit Obligations.” *Public Budgeting & Finance* 27, no. 2 (2007): 104-131.
- “Volume, Liquidity, and Investor Risk Perceptions in the Secondary Market: Lessons from Katrina, Rita, and Wilma.” *Municipal Finance Journal* 27, no. 2 (2006): 1-37.
- “Gender Dimensions of Public Service Motivation” (with Leisha DeHart-Davis and Sanjay Pandey). *Public Administration Review* 66, no. 6 (2006): 873-887.
- “Citizen Engagement in Local Budgeting: Does Diversity Pay Dividends?” (with Shannon Portillo). *Public Performance and Management Review* 30, no. 2 (2006): 179-203.
- “Hofferbert in Transit: A Dynamic Stages Model of the Urban Policy Process” (with Robert J. Eger, III). *Review of Policy Research* 23, no. 3 (2006): 413-431.
- “Fiscal Slack and Counter-Cyclical Expenditure Stabilization: A First Look at the Local Level.” *Public Budgeting & Finance* 25, no. 3 (2005): 48-72.
- “Highway Preventive Maintenance Implementation: Comparing Challenges, Processes, and Solutions in Three States” (with Deborah A. Carroll, Rita Cheng, Robert J. Eger, III, and Lara Gruszynski). *Transportation Research Record*, issue 1877 (2004): 10-16.
- “Part of the Solution, or Cogs in the System? The Origins and Consequences of Trust in Public Administrators.” *Public Integrity* 7, no. 2 (2004): 5-25.”
- “Managing Local Intergovernmental Revenues: The Imperative of Diversification” (with Robert J. Eger, III and Deborah A. Carroll). *International Journal of Public Administration* 26, no. 13 (2003): 1495-1519.
- “Agricultural Off-Road Fuel-Tax: A Midwestern Comparative Analysis and Assessment” (with Robert J. Eger III, Deborah A. Knudson, and Amy Verbos). *Transportation Research Record*, issue 1839 (2003): 74-80.
- “Silent Threats: Examining the Importance of Non-Enforcement Auditing Activity” (with Robert J. Eger, III and Deborah A. Knudson). *International Journal of Public Administration* 26, no. 4 (2003): 369-378.

## Book Chapters

- “Pensions and Other Post-Employment Benefits” (with Thad Calabrese). In *Public Human Resource Management: Problems and Prospects*, 6th ed. (Forthcoming, 2016), eds. Jerrell Cogburn and Richard Kearney (New York: Pearson).
- “Local Government Financial Condition Before and After the Great Recession” In *Local Government Budget Stabilization: Explorations and Evidence* (2015), ed. Yilin Hou (New York: Springer).
- “Control or Collaboration? Market Pressures, Management Reform, and the Evolving Role of the Central Budget Office” (with Robert K. Nye). In *Public Administration Reformation: Market Demand from Public Organizations* (2014), ed. Yogesh K. Dwivedi, Mahmud A. Shareef, Sanjay K. Pandey, and Vinod Kumar (New York: Routledge): 40-58.
- “Fiscal Slack, Reserves, and Rainy-Day Funds.” In *Handbook of Local Government Fiscal Health* (2012), eds. Jonathan Justice, Helisse Levine, and Eric Scorscone (New York: Taylor & Francis): 321-342.
- “Capital Budgeting and Spending.” In *The Oxford Handbook of State and Local Government Finance* (2012), eds. Robert D. Ebel and John E. Petersen (New York: Oxford University Press): 658-681.
- “Public Management and Public Financial Management: A Reintroduction” (with Dan Smith). In *The Future of Public Administration, Public Management, and Public Service Around the World: The Minnowbrook Perspective* (2010), eds. Rosemary O’Leary, Soon Hee Kim, and David Van Slyke (Washington, DC: Georgetown University Press): 221-232.
- “From Company Town to Consolidated Government: The Western Style Consolidation of Butte and Silver Bow County” (with Susan Keim). In *Promises Made, Promises Kept: The Promise of City-County Consolidation* (2010), eds. Suzanne Leland and Kurt Thurmaier, eds. (Washington, DC: Georgetown University Press): 161-177.
- “Financial Management Challenges of Other Post-Employment Benefits for Local Government Employees.” In *Handbook of Employee Benefits and Administration* (2008), eds. Jerrell Cogburn and Christopher Reddick (New York: Taylor & Francis): 211-234.
- “Fund Balance, Working Capital, and Net Assets.” In *Public Financial Management* (2006), ed. Howard Frank (New York: Taylor & Francis): 357-381.
- “Working Capital Management.” In *Encyclopedia of Public Administration and Public Policy*, 2nd edition (2004), Jack Rabin, ed. (New York: Marcel Dekker).

## Funded Research

- “International Program in Public Health Leadership - Planning Grant.” Bill and Melinda Gates Foundation, 2016, Principal Investigator - \$73,000
- “Developing and Evaluating Strategies for a Nationwide Uniform Chart of Accounts to Measure Public Health Investment and Spending.” Robert Wood Johnson Foundation, 2016-2018, Co-Investigator - \$995,000
- “Inter-Organizational Collaboration in Local Public Health Systems: Implications for

Costs, Impact, and Management Capacity.” Robert Wood Johnson Foundation, 2014-2016, Principal Investigator - \$350,000

“Costs and Cost-drivers of Providing Foundational Public Health Services in Washington State and Relationships with Structural and Community Factors.” Robert Wood Johnson Foundation, 2013-2014, Co-Investigator - \$150,000

“Benefits and Costs of City-City Consolidations.” UW/WSU William D. Ruckelshaus Center, 2012, Co-Principal Investigator - \$25,000.

“Incentives, Processes, and Structures in the Municipal Securities Market.” University of Kansas New Faculty General Research Fund, Principal Investigator, 2006-2008 - \$7,850.

“Tax Incentives and Economic Growth in Kansas” (with David Matkin). Kansas Department of Revenue, Co-Investigator, 2006-2007 - \$25,000.

“Evaluation of the Kansas Department of Commerce.” Kansas, Inc., Principal Investigator, 2006-2007 - \$153,000.

“Assessing the Public Financial Management Curriculum” (with Michael Moody). University of Kansas Center for Teaching Excellence, Co-Investigator, 2006-2007 - \$500.

“The Local Fund Balance: Explanations and Implications.” American Accounting Association, Government and Non-Profit Section Doctoral Dissertation Grant, Principal Investigator, 2003-2004 - \$1,250.

“Capital Preventative Maintenance.” Midwest Regional University Transportation Consortium, Project Manager, 2002-2003 - \$111,664.

## Technical Reports

*Guide to Financial Literacy* series, *Governing* Magazine and e.Republic

*Governing Public-Private Partnerships* (2017)

*Risks and Rewards in Public-Private Partnerships* (2016)

*Managing Your Jurisdiction’s Financial Health* (2015)

*Connecting Money, Policy, and Priorities* (2014)

“Municipal Bonds and Infrastructure Development Past, Present, and Future.” White Paper for the Government Finance Officers Association & International City/County Management Association (2015).

*Determining and Distributing the Cost of Shared Public Health Services.* Center for Sharing Public Health Services (2014).

*Benefits and Costs of City-City Consolidations.* Tri-Cities (WA) Regional Chamber of Commerce (2012).

“Financial Considerations for the Proposed SODO Arena.” King County (WA) Council Budget and Fiscal Management Committee, Arena Proposal Expert Review Committee (2012).

“Can local government leaders stimulate their local economies?” In *Navigating the Fiscal Crisis: Tested Strategies for Local Leaders*, ed. Gerald J. Miller and James H. Svara, White Paper prepared for the International City/County Management Association (2009).

- Survey of Recently Relocated Citizens*. City of Topeka, KS Planning Department (2008).
- Evaluation of the Kansas Department of Commerce*. Kansas, Inc. (2007).
- Baseline Community Visibility Assessment*. Housing and Credit Counseling, Inc. of Topeka, KS (2006).
- The Budget as a Communication Tool*. International City/County Management Association *IQ Report* 37, no. 4 (2005).
- Capital Preventative Maintenance* (with Deborah A. Carroll, Rita Cheng, Robert J. Eger, III, Lara Grusczyński, Hani Titi, and Ali Roohanirad). Midwest Regional University Transportation Consortium (2003).
- Evaluation of Transportation Organization Outsourcing: Decision-making Criteria for Outsourcing Opportunities* (with Robert J. Eger III, Deborah A. Knudson, and Libby Ogard). Midwest Regional University Transportation Consortium (2002).

## Other Publications

- “Public Money” - *Governing* magazine, every other month, February 2013-present
- “The Impact of Local School Property Tax Reductions on City and County Revenue Decisions: A Natural Experiment in Kansas (with Jocelyn Johnston, Michael Hayes, and David Matkin). *Public Finance and Management* 11, no. 2 (2011).
- Teaching cases at the *Electronic Hallway*: “Caring for Coho’s Seniors” (2011), “The Llorens Art Museum” (2011), “Planning for Success in Emerald City” (with Mark Funkhouser, 2007).
- “What Can We Learn from Municipal ‘Short Sellers’?” Ipreo, Inc.’s *Better Investor Relations Newsletter* 3, no. 7 (2010).
- “Public Financial Engineering and its Discontents.” *Public Performance and Management Review* 32, no. 4 (2009): 626-630.
- “New Developments in State and Local Finance.” Edited Journal Symposium, *Municipal Finance Journal* 29, no. 3 (2009).
- “Public Management’s Critique of Performance Auditing.” In *Honest, Competent Government: The Unfulfilled Promise of Performance Auditing*, Mark Funkhouser, ed. (Washington, DC: Institute of Internal Auditors) (2009).
- “Budgeting,” “Council-Manager,” and “Debt Issues.” In *Political Encyclopedia of States and Regions*, Don Haider-Markel, ed. (Washington, DC: CQ Press, 2009).
- “Costs of Compliance with Generally Accepted Accounting Principles.” *Public Management* 89, no. 7 (2007): 17-20.
- “The New Organizational Economics of Public Budgeting and Financial Management” (with Deborah A. Carroll). Co-Edited Symposium, *Journal of Public Budgeting, Accounting, and Financial Management* 18, no. 2 (2006).
- “Managing Knowledge Workers in Local Government: Insights from an Expert” (with John Nalbandian). *State & Local Government Review* 37, no. 4 (2005): 250-255.
- “Politics, Economics, or the Public? Examining the Determinants of State Government Performance” (with Deborah A. Carroll). *Korean Journal of Public Policy* 19 (2005): 1-17.
- “On the Importance of Relationship-Building in Government Outsourcing: Findings from

the Transportation Industry” (with Deborah A. Carroll and Robert J. Eger, III). *Korean Journal of Public Policy* 13, no. 6 (2003): 127-147.

Review of *The Moral Foundations of Trust* by Eric Uslaner. *Administrative Theory & Praxis* 26, no. 1 (2003): 149-153.

## **Works in Progress**

“Anchoring and the Cost of Municipal Capital.” In progress.

“Do Investors Care about the Municipal Continuing Disclosure Cooperation Initiative?” (with Bill Baber and Amanda Beck). In progress.

“Revisiting the ‘Ten Point Test’: New Trends Since the Great Recession” (with Alex Schoemann). In progress.

“Structure and Performance in Municipal Debt Management Networks.” In progress.

“The Information Relevance of Government Accruals: Evidence from Seasoned Municipal Bonds.” In progress.

## **Conference Presentations (since 2004)**

Academy Health: 2016, 2015

Academy of Management, Government and Non-Profit Division: 2010, 2008, 2004

American Accounting Association: 2012, 2011

American Accounting Association, Government and Non-Profit Section: 2017, 2015, 2014, 2011, 2010, 2009, 2007, 2006

American Political Science Association: 2014 (invited)

American Public Health Association: 2016, 2015

American Society for Public Administration: 2017, 2016, 2012, 2008, 2007

Association for Budgeting and Financial Management: every year 2004-2016

Association for Public Policy Analysis and Management: 2015, 2014, 2011, 2010, 2004

Brookings Municipal Finance Conference (inaugurated 2012): 2015, 2014, 2013, 2012

International Research Society for Public Management: 2016 (invited), 2015

Public Health Services & Systems Research, “Keeneland” Conference: 2015

Public Management Research Association (biennial): 2015, 2013, 2009, 2007

Western Social Science Association, Public Finance and Budgeting Section: 2017, 2015; 2005-2011

## **Invited Academic Talks and Seminars**

Central University of Finance and Economics (Beijing, PRC), June 2017

Federal Reserve Bank of Cleveland, April 2015

University of Chicago, Municipal CFO Forum, November 2014

American University, School of Public Affairs, April 2014

University of Kentucky, Martin School of Public Policy and Administration, October 2013

Texas A&M University, Political Science Department, September 2013

Indiana University, School of Public and Environmental Affairs, April 2013  
 Arizona State University, School of Public Affairs, November 2012  
 Seoul National University, Graduate School of Public Administration, September 2012  
 Financial Management Association Applied Finance Conference, June 2012  
 University of Washington, Evans School of Public Affairs, October 2011  
 Trans-Atlantic Dialogue on Strategic Management in Public Organizations, June 2011  
 Rutgers University-Newark, School of Public Policy and Administration, April 2010  
 Louisiana State University, Ourso College of Business, December 2008

## Other Professional Presentations

2017: Brookings Municipal Finance Webinar; *Governing* Summit on Infrastructure Finance and Public-Private Partnerships (Marina Del Rey, CA); Applied Research in Public Finance Conference (Bloomington, IN); Brookings Municipal Finance Conference (Washington, DC); *Governing* Summit on Financial Leadership (Washington, DC);

2016: *Governing* Roundtable on Integrated Stormwater Management Strategies (Richmond, VA; Evans/Cascade Nonprofit Executive Leadership Institute; *Governing* Summit on Infrastructure Finance and Public-Private Partnerships (Santa Monica, CA); Government Finance Officers Association (Toronto, ON); American Accounting Association Doctoral Student pre-conference (NYC); Washington City/County Management Association; *Governing* Summit on Financial Leadership (Washington, DC); Marguerite Casey Foundation Symposium on Evidence-Based Strategies in State and Local Government (Washington, DC)

2015: Osher Lifelong Learning Institute; Evans/Cascade Nonprofit Executive Leadership Institute; Association of Local Government Auditors National Conference (San Diego, CA); Association of Washington Cities Elected Officials Finance Workshop; Duke University Energy Initiative, Public Finance Workshop; *Governing* Cost of Government Summit; California Debt Investment Advisory Commission Professional Development conference (San Francisco, CA); Delegation from China Ministry of Finance; *Governing* Summit on Stormwater Infrastructure Finance (Columbia, SC)

2014: Philanthropy Northwest Reflections on Philanthropy; *Governing* Outlook Conference; Evans/Cascade Nonprofit Executive Leadership Workshop; Center for Sharing Public Health Services (webinar); UW Leadership Forum for National Service Executives; *Governing* Cost of Government Summit; Pacific Northwest Intergovernmental Audit Forum (Victoria, BC); Seattle University School of Law

2013: Seattle Northwest Securities Municipal Finance Conference; Evans/Cascade Nonprofit Executive Leadership Workshop; Seattle World Affairs Council; Washington State Annual Non-Profit Conference; APPAM International Conference (Shanghai, China); Leadership Forum for National Service Executives; Pacific Northwest Intergovernmental Audit Forum; Global Municipal Leaders Conference (Marrakesh, Morocco); *Governing* Cost of Government Summit

2012: Evans/Cascade Nonprofit Executive Leadership Workshop; *Governing* Texas Leadership Forum

- 2011: Pacific Northwest Intergovernmental Audit Forum; Washington State Annual Non-Profit Conference; Leadership Forum for National Service Executives; Evans/Cascade Nonprofit Executive Leadership Workshop; Port of Seattle Century Agenda Roundtable
- 2010: Humanities Washington/King County Library; The Non-Profit Center of Greater Seattle/Tacoma; Evans/Cascade Nonprofit Executive Leadership Institute; Leadership Forum for National Service Executives
- 2009: Kansas Government Finance Officers' Association (KSGFOA) Winter Conference; Alliance for Innovation (webinar); Columbia Capital Management, Inc. Public Finance Symposium
- 2008: Internal Revenue Service, Tax-Exempt/Governmental Entities Division; Louisiana State University, Association of Governmental Accountants (AGA), Kansas City, MO Chapter; KSGFOA
- 2007: Governmental Accounting Standards Board; AGA Topeka, KS Chapter; KSGFOA Fall Conference, KSGFOA Winter Conference
- 2006: Springsted, Inc. Public Finance Symposium; University of Kentucky, Martin School of Public Policy and Administration, Public Finance Symposium; KSGFOA Fall Conference, KSGFOA Winter Conference

## **Courses Taught**

- At University of Washington: "Financial Management and Budgeting" (MPA Core); "Management and Public Capital Markets" (MPA Elective); "Public-Private Partnerships" (MPA Elective); MPA Capstone Seminar; "Strategic Financial Management I" (Executive MPA); "Executive Economics" (Executive MPA)
- At University of Kansas: "Resource Allocation and Control" (MPA Core); "Introduction to Quantitative Methods" (MPA Core); "Advanced Quantitative Methods" (Ph.D. Core)

## **Service to the Profession**

Association for Budgeting and Financial Management:

- Chair (elected), 2018-2019
- Vice-Chair (elected), 2017-2018
- Conference Steering Committee (Seattle Conference), 2014-2016
- Public Financial Productions, Inc. Board, 2016-2019
- Executive Committee, 2008-2010
- Other Service: Burkhead Award Committee (2017); Nominating Committee (2013), Conference Sponsorship (Chair, 2011-2013), Taskforce on Curriculum Standards (2011-2012), Aaron Wildavsky Award Committee (2010), Mike Curro Best Student Paper Award Selection Committee (2009, chair; 2006), Kenneth Howard Award Selection Committee (2005)

Brookings Municipal Finance Conference:

- Conference Co-Chair (2013)
- Program Co-Chair (2014-2015)

Public Finance and Budgeting Section of the Western Social Science Association:

- Co-Chair (2007-2008)
- Other Service: Best Conference Manuscript Selection Committee (2009)

Association for Public Policy Analysis and Management, Conference Program Public Management Sub-Committee, 2017

Public Management Research Association, Conference Program Committee, 2013

Editorial Boards:

- *Journal of Public Administration Research and Theory*, January 2011 - December 2014
- *State and Local Government Review*, January 2010 - December 2012
- *Journal of Public Budgeting, Accounting, and Financial Management*, August 2008 - present

Outside Reviewer for Tenure and Promotion: Naval Postgraduate School (2), North Carolina State, Rutgers-Newark, University of Kansas, Southern Illinois University, University of Wisconsin-Milwaukee, Virginia Commonwealth University, West Virginia University

Outside MPA Program Reviewer: Brigham Young University, Department of Public Management

Quoted by: Al Jazeera America TV, *Arizona Central Daily*, *Arkansas Democrat-Gazette*, *Austin American-Statesman*, *Bloomberg News*, *Boston Globe*, *Debtwire*, *Deseret (UT) News*, *Detroit News*, BEFM Radio (Busan, South Korea), *Governing Magazine*, *Kansas City Star*, *Kansas City Business Journal*, KCBS Radio (San Francisco), KIRO-TV (Seattle), KJR-AM Sports Radio (Seattle), KNKX Radio (Seattle NPR), *MarketWatch*, Michigan (NPR) Radio, *the Olympian*, *Reuters*, *Puget Sound Business Journal*, *The (North NJ) Record*, *Sammamish Review*, *Seattle Times*, *Sno(qualmie) Valley Star*, *Stateline*, *Tacoma News-Tribune*, *The Street*, *Wall Street Journal*, WESA Radio (Pittsburgh, PA NPR), WNYC Radio, *Washington Post*, *Wenatchee World*, *Yakima Herald*

Manuscript reviewer for: Academy of Management Annual Meetings, *Armed Forces & Society*, *Asia Pacific Management Review*, Congressional Quarterly Press, Electronic Hallway (teaching cases), Icelandic Research Fund, *International Journal of Public Administration*, *International Public Management Journal*, *Journal of Business Research*, *Journal of Governmental & Nonprofit Accounting*, *Journal of Policy Analysis and Management*, *Journal of Public Administration Research and Theory*, *Journal of Public Affairs Education*, *Journal of Public and Non-Profit Affairs*, *Journal of Public Budgeting, Accounting, & Financial Management*, *Journal of Urban Affairs*, *Local Government Studies*, *Municipal Finance Journal*, *Organizational Research Methods*, Palgrave MacMillan, *Policy Studies Journal*, *Public Administration*, *Public Administration Review*, *Public Budgeting & Finance*, *Public Finance Review*, *Public Performance and Management Review*, *Regional Studies*, *Review of Public Personnel Administration*, Roxbury Press, *State and Local Government Review*, *Urban Affairs Review*

## University Service

University of Washington, Evans School:

- Founder and Faculty Director, UW-Piper Jaffray SNW Public Financial Leadership Academy, 2013 to present
- Faculty Director, Public Sector Chief Finance Officers' Forum, 2010-present
- Evans School Faculty Council: Chair (2014-2015), Chair-Elect (2013-2014), member (2010-2012)
- Ph.D. Dissertation Committee: Stephanie Leiser (chair), placement: Ford School of Public Policy, University of Michigan
- MPA Degree Project Advising: Luke Baron, Brady Bekker, Emily Cook, Steven Danna, Jarrad Fjelstad, Myoung Sun Lee, Forrest Longman, Bill Lucia, Amanda Ondrick, Adrian Rony, Jessica Sandusky, Garrett Strain, Joshua White, Julie Wroblewski
- Service on Standing Committees: Faculty Affairs (2015-2016 (chair), 2009-2010); Research (2009-2010); Executive MPA (2010-2015)
- Other Service: Junior Faculty Search Committees (2013, 2012, 2010)

University of Washington, Outside the Evans School:

- Institute for Health Metrics and Evaluation, Faculty Search Committee, 2017
- UW Ph.D. Committee Graduate School Representative: Richard D. Kim (School of Pharmacy), Edgar Luna (Economics), Amy Li (College of Education), Luming Shang (Construction Management)
- UW Master's/Professional Thesis Committees: Matt Landry (MS Real Estate), Colin Morgan-Cross (Master of Urban Planning)
- Global Social Entrepreneurship Competition, Faculty Judge, 2012-2013
- Outside Ph.D. Dissertation Committees: Rebecca Bloch (Rutgers University, Accounting); Michael Hayes (American University, Public Administration/Public Finance); Min Su (Georgia St. University, Public Administration/Public Finance); Jiseul Kim (Univ. of Nebraska-Omaha, Public Administration/Public Finance)

University of Kansas:

- Ph.D. dissertation committees: Robert Nye (chair), placement: Deputy Dean, US Army War College; David Matkin, placement: Askew School of Public Administration, Florida State; Ed Stazyk, placement: School of Public Affairs, American University
- Other Service: Career-Option MPA Admissions Committee (2008-2009); Social Sciences Division General Research Fund Review Committee (2008-2009); Faculty coordinator, Department of Public Administration Monday Research Brownbag (2006-2009); MPA Final Essay Reader (2004-2008); Faculty coordinator, Kansas City/County Management Association Spring Conference (2007-2009)

Updated: April 4, 2017

## **Exhibit “B”**

Tax Rates Predicted by Hines Model and  
Actual Tax Rates – Snohomish County

**Tax Rates Predicted by Hines Model and Actual Tax Rates – Snohomish County**

City/Town	Population	Local Sales Tax Rate in Q1 2017 (%)	Model I Residuals	Corrected Model II Residuals	City/Town near Interstate 5?
Lake Stevens	29,900	8.9	-0.20	-0.76	NO
Marysville	64,140	9.1	-0.20	-0.64	YES
Sultan	4,680	8.9	0.28	-0.56	NO
Granite Falls	3,390	8.9	0.37	-0.52	NO
Arlington	18,490	9.1	0.13	-0.51	YES
Gold Bar	2,115	8.9	0.49	-0.47	NO
Snohomish	9,385	9.1	0.30	-0.43	NO
Darrington	1,350	8.9	0.61	-0.42	NO
Monroe	17,620	9.2	0.24	-0.40	NO
Stanwood	6,585	9.1	0.40	-0.40	NO
Index	160	8.9	1.32	-0.19	NO
Everett	105,800	9.7	0.27	-0.10	YES
Edmonds	40,490	10.3	1.12	0.61	YES
Mountlake Terrace	21,090	10.3	1.29	0.68	YES
Mukilteo	20,900	10.3	1.30	0.68	YES
Lynnwood	36,420	10.4	1.25	0.72	YES
Mill Creek	19,760	10.4	1.41	0.78	YES
Brier	6,500	10.3	1.60	0.81	YES
Woodway	1,335	10.3	2.01	0.98	YES

**Notes:**

Rate predicted by Model I in Marlowe report =  $6.418 + 0.259 (\ln(\text{population}))$

Rate predicted by Model II in Marlowe report corrected =  $7.026 + 1.502 + 0.109 (\ln(\text{population}))$

“Near Interstate 5” = City/Town border within 1.75 miles of Interstate Highway 5